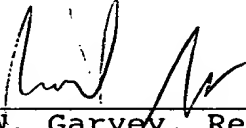


REMARKS

If there are any additional fees required by the foregoing Amendment, please charge the same to our Deposit Account No. 16-0820, our Order No. 33486.

Respectfully submitted,
PEARNE & GORDON LLP

By: 
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May 3, 2001